

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1303 be amended to read as follows:

1 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-1.1-12-2, AS AMENDED BY P.L.144-2008,
4 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2009 (RETROACTIVE)]: Sec. 2. (a) Except as provided
6 in section 17.8 of this chapter and subject to section 45 of this chapter,
7 a person who desires to claim the deduction provided by section 1 of
8 this chapter must file a statement in duplicate, on forms prescribed by
9 the department of local government finance, with the auditor of the
10 county in which the real property, mobile home not assessed as real
11 property, or manufactured home not assessed as real property is
12 located. With respect to real property, the statement must be filed
13 **during before January 10 of the year that immediately succeeds** the
14 year for which the person wishes to obtain the deduction. With respect
15 to a mobile home that is not assessed as real property or a
16 manufactured home that is not assessed as real property, the statement
17 must be filed during the twelve (12) months before March 31 of each
18 year for which the individual wishes to obtain the deduction. The
19 statement may be filed in person or by mail. If mailed, the mailing must
20 be postmarked on or before the last day for filing. In addition to the
21 statement required by this subsection, a contract buyer who desires to
22 claim the deduction must submit a copy of the recorded contract or
23 recorded memorandum of the contract, which must contain a legal
24 description sufficient to meet the requirements of IC 6-1.1-5, with the

1 first statement that the buyer files under this section with respect to a
 2 particular parcel of real property. Upon receipt of the statement and the
 3 recorded contract or recorded memorandum of the contract, the county
 4 auditor shall assign a separate description and identification number to
 5 the parcel of real property being sold under the contract.

6 (b) The statement referred to in subsection (a) must be verified
 7 under penalties for perjury, and the statement must contain the
 8 following information:

9 (1) The balance of the person's mortgage or contract indebtedness
 10 on the assessment date of the year for which the deduction is
 11 claimed.

12 (2) The assessed value of the real property, mobile home, or
 13 manufactured home.

14 (3) The full name and complete residence address of the person
 15 and of the mortgagee or contract seller.

16 (4) The name and residence of any assignee or bona fide owner or
 17 holder of the mortgage or contract, if known, and if not known,
 18 the person shall state that fact.

19 (5) The record number and page where the mortgage, contract, or
 20 memorandum of the contract is recorded.

21 (6) A brief description of the real property, mobile home, or
 22 manufactured home which is encumbered by the mortgage or sold
 23 under the contract.

24 (7) If the person is not the sole legal or equitable owner of the real
 25 property, mobile home, or manufactured home, the exact share of
 26 the person's interest in it.

27 (8) The name of any other county in which the person has applied
 28 for a deduction under this section and the amount of deduction
 29 claimed in that application.

30 (c) The authority for signing a deduction application filed under this
 31 section may not be delegated by the real property, mobile home, or
 32 manufactured home owner or contract buyer to any person except upon
 33 an executed power of attorney. The power of attorney may be contained
 34 in the recorded mortgage, contract, or memorandum of the contract, or
 35 in a separate instrument.

36 SECTION 2. IC 6-1.1-12-44, AS ADDED BY P.L.144-2008,
 37 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JANUARY 1, 2009 (RETROACTIVE)]: Sec. 44. (a) A sales disclosure
 39 form under IC 6-1.1-5.5:

40 (1) that is submitted:

41 (A) as a paper form; or

42 (B) electronically;

43 ~~on or before December 31 of~~ **during** a calendar year **or before**
 44 **January 10 of the immediately succeeding calendar year** to the
 45 county assessor by or on behalf of the purchaser of a homestead
 46 (as defined in IC 6-1.1-20.9-1) assessed as real property;

(2) that is accurate and complete;

(3) that is approved by the county assessor as eligible for filing with the county auditor; and

(4) that is filed:

(A) as a paper form; or

(B) electronically;

with the county auditor by or on behalf of the purchaser;

constitutes an application for the deductions provided by sections 26, 29, 33, and 34 of this chapter with respect to property taxes first due and payable in the ~~calendar year that~~ immediately ~~succeeds the~~ **succeeding** calendar year referred to in subdivision (1).

(b) Except as provided in subsection (c), if:

(1) the county auditor receives in a calendar year a sales disclosure form that meets the requirements of subsection (a); and

(2) the homestead for which the sales disclosure form is submitted is otherwise eligible for a deduction referred to in subsection (a);

the county auditor shall apply the deduction to the homestead for property taxes first due and payable in the calendar year for which the homestead qualifies under subsection (a) and in any later year in which the homestead remains eligible for the deduction.

(c) Subsection (b) does not apply if the county auditor, after receiving a sales disclosure form from or on behalf of a purchaser under subsection (a)(4), determines that the homestead is ineligible for the deduction."

Page 12, between lines 21 and 22, begin a new paragraph and insert:

"SECTION 9. [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)] **(a) A sales disclosure form filed in January 2009, with respect to a real property conveyance in 2008, constitutes an application for one (1) or more of the deductions listed in IC 6-1.1-12-44(a), as amended by this act, with respect to the real property in the manner the sales disclosure form would have served as a deduction application if IC 6-1.1-12-44(a), as amended by this act, had been in effect in 2008.**

(b) This SECTION expires January 1, 2010."

Renumber all SECTIONS consecutively.

(Reference is to HB 1303 as printed February 20, 2009.)

Representative Clere